

**CERTIFICATION OF SERVICE**

I, Christopher Guhin, hereby certify that on June 16, 2010, I caused a true and correct copy of the foregoing **Objection to Trustee's Determination of Claim** on behalf of the Benjamin W. Roth Irrevocable Trust: to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF; to be served by hand upon:

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10111;

and to be mailed by Federal Express Priority Overnight service to each of the following addresses:

Clerk of the United States Bankruptcy Court  
for the Southern District of New York  
One Bowling Green  
New York, New York 10004

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10111.

Dated: June 16, 2010

  
Christopher Guhin, Esq.